



INFLUENCE QUALITY SERVICE APPLICATION E SAMSAT (Sapawarga & E SIGNAL) IN PAYING MOTOR VEHICLE TAX (PKB) ON TAXPAYER SATISFACTION IN TASIKMALAYA CITY

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Abstract. This study aims to determine the extent to which service quality influences taxpayer satisfaction in paying Motor Vehicle Tax (PKB) through the E-SAMSAT applications, namely E SIGNAL (SAMSAT Digital Nasional) and the Sapawarga application. According to Tjiptono (2019) in Ginting (2023), service quality refers to the expected level of excellence and the control over that excellence to fulfill customer desires. Furthermore, Tjiptono (2019) in Khair (2024) defines customer satisfaction as the buyer's evaluation, where the perceived performance of a chosen service alternative meets or exceeds expectations prior to purchase. This study employs a quantitative research method. The population in this study consists of users of the E-SAMSAT applications (E SIGNAL & Sapawarga), totaling 12,429 users in 2024. The sample was selected using Slovin's formula with a 10% margin of error, resulting in a total of 99 respondents. The data collection technique used in this study was a closed-ended questionnaire, and the data was processed and analyzed using the SPSS version 25 statistical application. Based on the analysis results regarding the influence of service quality on the satisfaction of E-SAMSAT application users (E SIGNAL & Sapawarga) in Tasikmalaya City, the study concluded that service quality has a significant influence of 38.4% on user satisfaction. The remaining 61.6% is influenced by other factors not examined in this study, such as user background, perceived ease of use, trust in the application, user experience, and government support.

Keywords: service quality; user satisfaction; e- samsat.

1. Introduction

Tax Vehicle Motorized (PKB) is tax on ownership and/or mastery Motorized vehicles. Motor Vehicle Taxpayers (PKB) are individuals or entities that own motorized vehicles. (Ministry of Finance of the Republic of Indonesia, 2009). Vehicle Tax Motorized (PKB) generally paid in a way conventional through Office SAMSAT (System Administration United One Roof), However service conventional the felt It is less efficient because it requires significant costs in addition to paying taxes and the practice of brokers. Public services are currently required to keep pace with user demand, particularly citizens, as their increasing understanding of technology impacts users' desire for practical, economical, fast, and accurate services (Yunaningsih et al., 2021). Customer value and satisfaction are key concepts that indicate how well a product or service meets or even exceeds customer expectations (Kusnandar, HF, & Andini, D. 2025). Digital public services are one solution to address these challenges. the. Service public digital marked with use media besides paper or what is often called *paperless* (Suma Vally & Hema Divya, 2018) in (Yunaningsih et al., 2021).



Source: SAMSAT City Tasikmalaya 2025

Figure 1. Amount Must Tax Which Pay Tax Vehicle Motorized (PKB) year 2024

Based on picture in on on year 2024 must tax in City Tasikmalaya uses the E SAMSAT (E SIGNAL & Sapawarga) digital service to pay Motor Vehicle Tax (PKB) only as much as 12,429 person and as much as 250,017 person still using the method conventional. Matter This show Still low amount must tax Which switch to the digital services that have been provided.

Quality service is something action or method for more increase satisfaction in society Which use service service in matter This office SAMSAT (System Unified Administration One Roof) City Tasikmalaya. According to Tjiptono (2016:59) in (Bago et al., 2022) states that “Service quality is the level of expected excellence and control over that level of excellence to meet customer desires”. Service quality naturally intended for fulfil desire and need customer so that if the quality is appropriate, it will create customer satisfaction. In this case, the customers are taxpayers in Tasikmalaya City.

Definition satisfaction according to Tjiptono (2012:301) in (Bago et al., 2022) is situation This is demonstrated by consumers when they realize that their needs and desires are in line with expectations and are being met properly. Consumer satisfaction or dissatisfaction is the comparison of consumer expectations with their perceptions of actual service interactions (Tjiptono et al., 2020) in (Zahra & Wirawan, 2025).

To complete this research, the researcher conducted interviews at the SAMSAT (One-Stop Integrated Administration System) office in Tasikmalaya City regarding the E SAMSAT (E SIGNAL & Sapawarga) application to taxpayers who pay taxes conventionally. It can be concluded that in both E SAMSAT (E SIGNAL & Sapawarga) applications, errors still often occur during registration and taxpayers still have to come to the SAMSAT (One-Stop Integrated Administration System) office to collect the Payment Receipt. Tax (STP).

Use Wrong One application E SAMSAT (E SIGNAL & Sapawarga) namely Sapawarga West Java Super Apps Also often complained about Because application the often experience problem in the form of error in time Which No short so that must tax No can continue services (Pratama & Santoso, 2025).



Source: Review E SIGNAL in Play Store 2025.

Figure 2. Catch Screen Review Users Application E SIGNAL in Play Store

On picture in on is Wrong One review users application E SAMSAT that is E SIGNAL (SAMSAT Digital National) Which Also state that application the sometimes error on the system, thus disrupting the comfort when using the application. During observations at the Tasikmalaya City SAMSAT (One-Stop Administration System) Office, researchers found a problem, namely, it is suspected that the low use of the E SAMSAT (E SIGNAL & Sapawarga) application to pay Motor Vehicle Tax (PKB) is caused by the frequent occurrence of error Which Enough long moment application the used so that must tax Lots who still choose conventional methods.

2. Literatur Review

2.1 Public Service Management

Management is the process of achieving goals by streamlining the activities carried out by others, based on management functions such as planning, organizing, motivating, and supervising. Public service is defined as the activity of fulfilling the service needs of citizens and residents for goods, services, and/or administrative services based on laws and regulations. Public service management is a series of activities carried out by public service providers, including fulfilling the service needs of goods, services, and/or administrative services desired by the public, guided by applicable laws and regulations. (Haerana & Burhanuddin, 2022).

2.2 Quality of Service

Good service quality is created based on customer needs, providing appropriate services that can result in customer satisfaction, Maulidasari & Damrus (2020) in (Irawan & Wabiser, 2025).

Service quality is the effort to meet customer needs and desires with appropriate delivery to match their expectations. It reflects customer perceptions of the service provided, a measure determined by the recipient. (Panjaitan et al., 2025). Service quality can be influenced by two factors, the first is the expected service and the second is the service received (Imam Ardiansyah, 2019) in (Derdameza, 2023).

According to Tjiptono (2019) in (Ginting, 2023) service quality is level superiority

(*excellence*) which expected and control on these advantages to fulfill customer desires.

Customer, consumer, and party Which accept service the This research is aimed at taxpayers who use the E SAMSAT application. (E SIGNAL & (Sapawarga) For pay Tax Vehicle Motorized Vehicle (PKB) in Tasikmalaya City.

The quality of service in this study can be concluded to what extent application E SAMSAT (E SIGNAL & (Sapawarga) can fulfil needs or hope must tax in City Tasikmalaya in service public digital so this application can be said quality and used by more taxpayers in Tasikmalaya City.

2.3 Service Quality Indicators

As for indicator quality service according to According to Tjiptono (2019) in (Ginting, 2023) including:

1. Reliability

Reliability is the ability to provide the promised service consistently. appropriate time, accurate and satisfying. Reliability in study This This means that the E SAMSAT (E SIGNAL & Sapawarga) application provides services that meet taxpayer satisfaction, including being precise, accurate and satisfying.

2. Power Responsive

Responsiveness is the employee's desire to help customers and provide responsive service, thus motivating employees to solve customer problems when using the service. Responsiveness in this study means if there are obstacles on when taxpayers using the application E SAMSAT (E SIGNAL & (Sapawarga) And sigh on *review* applications on *the Play Store* or *customer service* in the application, then the problem is quickly responded to and a solution is provided.

3. Guarantee

Assurance encompasses aspects of personnel's knowledge, competence, courtesy, and reliability in providing services without causing damage, risk, or doubt. Assurance in this study is defined as the level of trust. must tax to application E SAMSAT (E SIGNAL & Citizens (Sapawarga) in paying Motor Vehicle Tax (PKB). This includes the accuracy of information regarding payment procedures and guarantees the security of personal data provided by taxpayers while using the application, without the risk of data leaks or misuse.

4. Empathy

Empathy reflects the extent to which a service provider is able to provide personal attention, build good communication, and understand the individual needs of users. Empathy in this study can be seen from ability application E SAMSAT (E SIGNAL & (Sapawarga) And party related to providing personal attention and assistance to taxpayers, such as the E SAMSAT (E SIGNAL & Sapawarga) application which has a *user-friendly display* so that taxpayers do not experience confusion.

5. Proof Physique

Physical appearance includes physical facilities, equipment, employees, and communication facilities. Proof physique in study This covers appearance or facility which can be seen and felt directly by taxpayers in using the E SAMSAT (E SIGNAL & Sapawarga) application. Physical evidence in the E SAMSAT (E SIGNAL & Sapawarga) application includes an attractive application design and complete supporting features for paying Motor Vehicle Tax (PKB), for example, features with various options for paying taxes such as through banks, *e-wallets*, *commerce* and *e-commerce*.

2.4 Satisfaction

Kotler and Keller define: "Satisfaction is a person's feeling of pleasure or disappointment that arises after comparing a product's perceived performance (result)

with their expectations.” (Kotler & Keller, 2016). If performance falls below expectations, customers are dissatisfied. If performance meets expectations, customers are satisfied. If performance exceeds expectations, customers are highly satisfied or delighted.

Tjiptono (2019) in (Khair, 2024) Satisfaction customer stated as a buyer evaluation, where the perception of the performance of the selected service alternative meets or exceeds expectations before purchase.

Satisfaction consumer or dissatisfaction consumer is comparison from expectations consumer on perception about interaction service Which actually (Tjiptono et al, 2020) in (Zahra & Wirawan, 2025).

Agustina (2021) in (Panjaitan et al., 2025) stated that user satisfaction occurs when they are satisfied with the information system used, so that the system is considered successful. According to (Wirtz & Lovelock, 2022) in (Karina et al., 2025), consumer satisfaction is an evaluation of the experience. consumption single, evaluation short, dam response direct And immediate response to the experience. Customer satisfaction encompasses the difference between expectations and reality or perceived outcomes. (Ida Yunari, 2020).

Customer or consumer in study This intended to must Taxpayers who pay Motor Vehicle Tax (PKB) in Tasikmalaya City. Taxpayers' happiness when paying Motor Vehicle Tax (PKB) using application E SAMSAT (E SIGNAL & (Sapawarga) reflects satisfaction. Taxpayer satisfaction is created when the E SAMSAT (E SIGNAL) application & (Sapawarga) Can used in accordance with his hopes. Satisfaction taxpayer depends on must tax That Alone, although according to provider E SAMSAT (E SIGNAL & Sapawarga) application service that the application is optimal but if the taxpayer as a user of the application feels dissatisfied, then the application has not met the expectations of the taxpayer as a user.

2.5 Satisfaction Indicators

Indicator satisfaction customer according to Tjiptono (2019) in (Khair, 2024) are as follows:

1. Compliance Hope

This is the level of conformity between the product performance expected by the customer and that felt by the customer, including:

- a. Product Which obtained in accordance or exceed with that expected.
- b. Service by employee Which obtained in accordance or exceed with which are expected.
- c. Facility support Which obtained in accordance or exceed with Which expected.

The conformity of expectations in this study is intended to measure whether the application E SAMSAT (E SIGNAL & (Sapawarga) Already in accordance with hope taxpayer for pay Tax Vehicle Motorized (PKB) more easy and efficient.

2. Interest Visiting Return

This is the customer's willingness to return or make repeat purchases of related products, including:

- a. Interested For visit return Because service Which given by satisfactory employees.
- b. Interested in returning because of the value and benefits obtained after consuming the product.
- c. Interested For visit return Because facility support Which provided adequately.

The intention to revisit in this study is intended to measure whether taxpayers will continue to use the E SAMSAT (E SIGNAL & Sapawarga) application in paying Motor Vehicle Tax (PKB) or switch to using conventional methods.

3. Willingness Recommend

It is willingness customer for recommend product Which has felt towards friends or family, including:

- Recommend friends or relatives to buy the products offered because of the satisfactory service.
- Recommend friends or relatives to buy the products offered because the supporting facilities provided are adequate.
- Advise friends or relatives to buy the product offered because of the value or benefits obtained after consuming a product or service.

Willingness recommend in study this intended must if taxpayers are satisfied with the E SAMSAT (E SIGNAL & Sapawarga) application, they will be happy to recommend it to other taxpayers.

3. Method Study

Study This done in Office SAMSAT (System Administration One Roof) City Tasikmalaya with aspects regarding the Influence of the Quality of E-SAMSAT Application Services (E-SIGNAL & Sapawarga) on Taxpayer Satisfaction. In accordance with the title of this study, the researcher will do study This with ingredients reference Which needed and given by the company to the researcher. The objects studied by the researcher were taxpayers who pay taxes at the Tasikmalaya City SAMSAT Office and have/are currently using the E SAMSAT (E SIGNAL & Sapawarga) application.

The population in this study was 12,429 people, then samples were taken using the formula Slovin as much as 99 person. Study This use method quantitative, type data The data used in this study were primary and secondary data. The data collection instrument used a questionnaire with a *random sampling technique*, the results of which were then processed using the data processing application, SPSS.

4. Results And Discussion

4.1 Results

The results of the recapitulation of Respondents' Answers Regarding the Quality of E-SAMSAT Application Services (E SIGNAL & Sapawarga) According to Taxpayers in Tasikmalaya City are 4741 and are in the good assessment classification. The results of the recapitulation of Respondents' Answers Regarding Satisfaction with E-SAMSAT Applications (E SIGNAL & Sapawarga) According to Taxpayers in Tasikmalaya City are 2674 and are in the good classification. The results of the validity test of the Service Quality variable (X) and the Satisfaction variable (Y) are valid because $R\text{-calculated} > R\text{-table}$ (0.1663). The results of the reliability test of the two variables are 0.823, both of which are greater than 0.50, with this value, the measuring instrument in this study is declared reliable.

Table 1. Results Test Regression Linear Simple

Coefficients ^a					
Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1 (Constant)	5,602	2,784		2.012	.047
Quality of Service	.457	.059	.620	7,776	.000

a. Dependent Variable: Satisfaction

Source: processed by SPSS version 25

Influence Quality Service Application E Samsat (Sapawarga & E Signal) in Paying Motor Vehicle Tax (PKB) on Taxpayer Satisfaction in Tasikmalaya City

Based on the image above, the meaning is, the value (a) or constant of 5.602, this value shows that when the service quality (X) is zero or does not increase, then satisfaction (Y) will remain at 5.602. The regression coefficient value (b) is 0.457 (positive), which shows a unidirectional influence, meaning that if the service quality is increased by one unit, the product quality will increase by 0.457 units.

Table 2. Results Test Coefficient Correlation

Correlations			
		Quality Service	Satisfaction
Quality of Service	Pearson Correlation	1	.620 **
	Sig. (2- tailed)		.000
	N	99	99
Satisfaction	Pearson Correlation	.620 **	1
	Sig. (2- tailed)	.000	
	N	99	99

** . Correlation is significant at the 0.01 level (2- tailed).

Source: processed by SPSS version 25

Based on the image above, it is known that the correlation coefficient value of 0.620 is included in the interval 0.60-0.799 with level connection Which strong. So that can it is said that power level connection quality service to satisfaction own level connection Which strong.

Table 3. Results Test Coefficient Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.620 ^a	.384	.378	4.15684

a. Predictors: (Constant), Quality of Service

Source: processed by SPSS version 25

Based on the image above, the coefficient of determination is 0.384, which if converted into a percentage becomes 38.4%, meaning that the service quality variable has an influence of 38.4% to variables satisfaction. Whereas the rest 61.6% influenced by factor others that were not researched.

Table 4. Results T-Test

Coefficients ^a					
Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t
1	(Constant)	5,602	2,784		2.012
	Quality of Service	.457	.059	.620	7,776

a. Dependent Variable: Satisfaction

Source: processed by SPSS version 25

Based on the picture in on noted that mark T-count 7,776 > T-table 1.290. According to the criteria If T-count > T-table, so H0 rejected And Ha accepted, It means there is influence positive and significant relationship between service quality and satisfaction.

4.2 Research Discussion

Public service is an activity in an effort to fulfill service needs. For inhabitant country and resident on goods, service, and/or administrative services based on statutory regulations (Haerana & Burhanuddin, 2022). In the context of Motor Vehicle Tax (PKB)

payment services, the government has innovated by utilizing digital technology in the form of the Sapawarga application and E-SIGNAL (National Digital Samsat) to pay Motor Vehicle Tax (PKB) digitally without having to come directly to the SAMSAT (One- Stop Integrated Administration System) office.

The implementation of this digital application is a form of improving the quality of public services, which aims to meet public demands for services that are easily accessible, efficient in terms of time and cost, and transparent. This, quality service become factor important Which can influence the level of taxpayer satisfaction.

According to Tjiptono (2019), service quality indicators include reliability, responsiveness, assurance, empathy, And proof physique (*tangible*). When fifth aspect This fulfilled in the E-SAMSAT digital service, it will form a positive perception from taxpayers regarding the services received.

Furthermore, Tjiptono (2019) also stated that one of the main indicators in measuring customer satisfaction is the willingness to recommend the service to others. This means that when the service quality of the E-SAMSAT (E-SIGNAL & Sapawarga) application is good, If the taxpayers assess it well, they will not only feel personally satisfied, but will also spread this positive experience to their surroundings.

Thus, it can be concluded that the higher the quality of the E SAMSAT (E SIGNAL & Sapawarga) application service, the higher the level of taxpayer satisfaction in Tasikmalaya City, both in terms of ease of use, transaction speed, and convenience of digital transactions.

5. Conclusion And Suggestion

5.1 Conclusion

Quality Service application E SAMSAT (E SIGNAL & (Sapawarga) according to must tax in Tasikmalaya City provides a variety of payment methods that make transactions easier, this This can seen from results 12 statement questionnaire Which based on on 5 indicator quality of service Which investigated in study these are reliability, responsiveness, assurance, empathy and evidence physique. Statement "Application E SAMSAT (E SIGNAL & (Sapawarga) provide various payment method options that make transactions easier", this statement is the statement that has the highest score, with a total score of 427. The total score obtained by all service quality variable statement items is 4741 and is in the good assessment interval.

Taxpayer satisfaction in Tasikmalaya City with the E SAMSAT (E SIGNAL & Sapawarga) application is good and meets taxpayer expectations in terms of cost efficiency, this can be seen from the results of 7 questionnaire statements based on 3 satisfaction indicators. examined in this study, namely the fulfillment of consumer expectations, interest in returning and willingness to recommend. Statement "Use application e-Samsat in accordance with hope in "In terms of cost efficiency" the statement has the highest score with a total score of 396. The total score obtained by all items of the satisfaction variable statement is 2674 and is in the good assessment interval.

Quality of Service of the E SAMSAT (E SIGNAL & Sapawarga) application in Paying Vehicle Tax Motorized (PKB) is influential positive and significant to Satisfaction Must Tax. This can be seen from the results of the t-test that has been conducted, namely that the T-count value of $7.776 > T \text{ table } 1.290$, therefore in this study H_0 is rejected and H_a is accepted. The results of the coefficient of determination that has been carried out obtained an R square value of 0.384, which means that the service quality variable has an influence of 38.4% on the satisfaction variable. While the remaining 61.6% is influenced by other factors that were not studied, namely user background, perceived ease of use, trust in the application, user experience, and support from the government.

5.2 Suggestion

The service quality indicator that has the smallest score is the statement "The E SAMSAT (E SIGNAL & Sapawarga) application does not experience problems every time it is used" with a score of 339, so the E SAMSAT (E SIGNAL & Sapawarga) application manager is expected to optimize it further. application the so that application the No experience constraint Which same periodically.

Indicator satisfaction Which Also own score Which low that is statement "Application E SAMSAT (E SIGNAL & (Sapawarga) make things easier in pay Tax Vehicle Motorized (PKB)" with score as big as 369, so government expected increase education And assistance for users through regular outreach, provision of a responsive helpdesk, and material guide Which easy understood. With existence support the, must tax will feel more helped and facilitated in the PKB payment process through the E SAMSAT (E SIGNAL & Sapawarga) application." Manager application should in a way periodically do evaluation based on input users so that the services provided always meet the needs and expectations of the community.

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